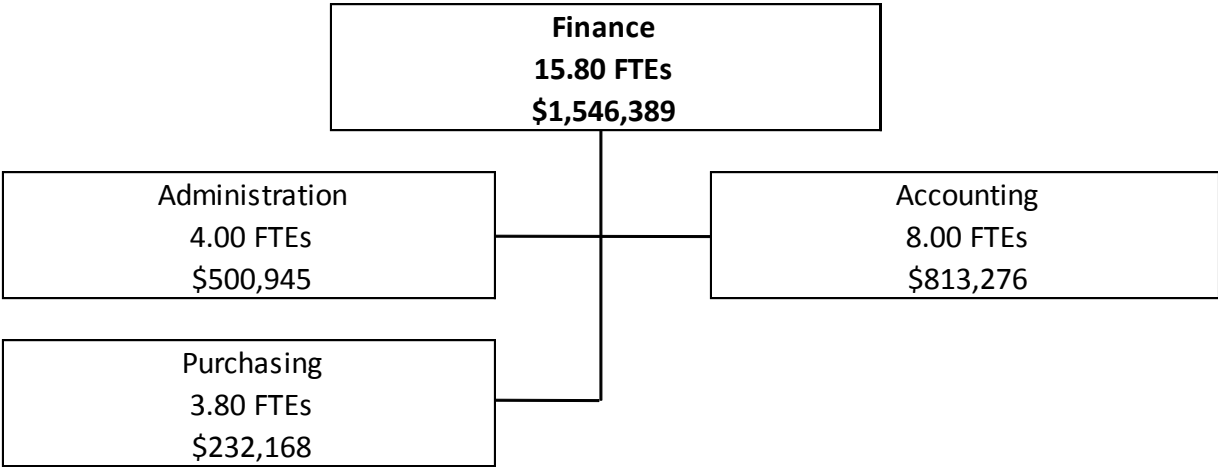


Catawba County Government



# Finance

	Summary				
	2007/08 Actual	2008/09 Current	2009/10 Requested	2009/10 Approved	Percent Change
<b>Revenues</b>					
Investments Earnings	\$2,434,799	\$800,000	\$800,000	\$800,000	0%
Personnel Indirect Cost	31,830	32,944	32,944	32,944	0%
Mental Health Contracts	0	0	17,965	17,965	100%
Miscellaneous	0	0	0	0	0%
Charges & Fees	775	0	0	0	0%
General Fund	(980,746)	656,397	697,480	695,480	6%
<b>Total</b>	<b>\$1,486,658</b>	<b>\$1,489,341</b>	<b>\$1,548,389</b>	<b>\$1,546,389</b>	<b>4%</b>
<b>Expenses</b>					
Personal Services	\$900,402	\$936,256	\$928,088	\$928,088	-1%
Supplies & Operations	565,279	553,085	620,301	618,301	12%
Capital	20,977	0	0	0	0%
<b>Total</b>	<b>\$1,486,658</b>	<b>\$1,489,341</b>	<b>\$1,548,389</b>	<b>\$1,546,389</b>	<b>4%</b>
<b>Expenses by Division</b>					
Administration	\$477,847	\$489,775	\$500,945	\$500,945	2%
Accounting	759,220	774,352	813,276	813,276	5%
Purchasing	249,591	225,214	234,168	232,168	3%
<b>Total</b>	<b>\$1,486,658</b>	<b>\$1,489,341</b>	<b>\$1,548,389</b>	<b>\$1,546,389</b>	<b>4%</b>
<b>Employees</b>					
Permanent	15.80	15.80	15.80	15.80	0%
Hourly	0.15	0.20	0.25	0.25	25%
<b>Total</b>	<b>15.95</b>	<b>16.00</b>	<b>16.05</b>	<b>16.05</b>	<b>0%</b>

## Budget Highlights

Functions included with the Finance Department are: Administration, Accounting, and Purchasing/Service Center. Accounting encompasses Receivables, Payables, Billing and Payroll. The Purchasing/Service Center assists all County departments with purchasing goods and services and provides mail courier and copying services.

The budget continues a contract for ambulance billing at a cost of 8% of revenue. Contracting for this service allows the County to capitalize on economies presented by billing for multiple counties and take advantage of the expertise the contractor has in filing reimbursements under the complicated and ever changing Medicare, Medicaid, and overall insurance policy regulations.

## **ADMINISTRATION**

### **Statement of Purpose**

The Finance Department is responsible for overseeing the financial affairs of Catawba County. We are accountable to the citizens to ensure that the County maximizes its resources and handles funds in accordance with all applicable local, State, and Federal regulations.

### **Outcomes**

1. The Finance Department assists with the development of the Fiscal Year 2010/11 budget by providing the Budget Office with information on a timely basis, normally by October 31<sup>st</sup>, 2009, that includes the following:
  - a. Revenue projections for major revenue sources (property taxes, sales tax, ABC profits and investment earnings).
  - b. Assessment of the County's level of Fund Balances and recommendations on the amount of Fund Balance that can be appropriated.
  - c. Debt service requirements
2. The County follows the requirements of the Local Government Budget and Fiscal Control Act. The Finance Department ensures that transactions comply with these requirements by:
  - a. Monitoring all financial transactions in accordance with the annually adopted Budget Ordinance.
  - b. Accurately recording all amendments to the County's Budget Ordinance within 5 working days from receipt.
3. Timely and accurate financial information is important to the County's association with various funding and oversight agencies. These may include bond ratings agencies for future debt issuance; Federal, State, and local granting agencies; the Local Government Commission, and others. The Finance Department provides financial information in an accurate, efficient and timely manner by:
  - a. Review of internal controls and testing of transactions for selected departments before June 30, 2010, to ensure the financial integrity of the County.
  - b. Completing the County's Comprehensive Annual Financial Report (CAFR) by October 31, 2009, and submitting to the Local Government Commission by December 1, 2009.
  - c. Submitting the CAFR to the Board of Commissioners by December 31, 2009.

- d. Making the CAFR available for other County departments, State and Federal agencies, bond-rating agencies and the citizens of Catawba County by December 31, 2009.
  - e. Submitting the CAFR to the Government Finance Officer's Association (GFOA) for the Certificate of Achievement for Excellence in Financial Reporting by December 31, 2009.
- 4. The County is responsible for financing major capital projects including those for the local public schools and community college. The goal of the Finance Department is to maximize cash on hand and borrow money as cheaply as possible.
  - a. The department will plan, execute, and oversee all underwriting and debt issuance of Catawba County including any approved new debt financing issues needed for Public Schools, Community College, or renovations/additions to County facilities or equipment.
- 5. Conduct departmental survey with a 90% satisfaction rate.

## **ACCOUNTING**

### **Statement of Purpose**

The Accounting Division of the Finance Department is responsible for accurately processing all financial transactions in a timely manner. These processes are in place in order to maximize cash on hand and comply with Federal, State, and local guidelines.

### **Accounts Payable/Receivable**

#### **Outcomes**

1. Make accurate and timely payments (an average of 600+ checks and Electronic Funds Transfer (EFT) payments) to all vendors on a weekly basis by:
  - a. Processing all documentation received and generating vendor payments accurately 99% of the time as evidenced by corrected checks.
2. Compliance with all Federal, State, and local guidelines by:
  - a. Processing and distributing 100% of the 1099s (approximately 200) by January 31<sup>st</sup> for vendor tax records.
  - b. Processing State reports and, if applicable, accompanying payments by applicable due dates.
  - c. Making daily deposits of all revenue received 100% of the time, as evidenced by deposit ticket dates.
3. Maintain an accurate and thorough inventory of all County fixed assets (items costing \$5,000 or more with a useful life of 3 years or more) in order to produce documentation for the annual audit by processing additions, deletions, and transfers by August 31<sup>st</sup>.
4. Conduct departmental survey with a 90% satisfaction rate.

### **Payroll**

#### **Outcomes**

5. Make accurate and timely payment of wages to 1,100+ full-time and hourly employees on a bi-weekly basis, with a gross payroll in excess of \$1,350,000:
  - a. Processing all documentation received and calculating wage payments accurately 99.5% of the time, as evidenced by corrected payment.

6. Compliance with all Federal, State, and local guidelines to prevent any penalties and enable employees to maximize their employee benefits by:
  - a. Processing and distributing 100% of Form W-2s (approximately 1,600) by January 31<sup>st</sup> for employees' tax records.
  - b. Reporting, processing and paying of Federal and State taxes and employee benefits when due 100% of the time, as evidenced by date of payment.
7. Conduct departmental survey with a 90% satisfaction rate.

## **Billing**

### **Outcomes**

8. As a measure of good customer service and vendor relations, the billing office has the following procedures in place:
  - a. Posting all payments within 5 working days 98% of the time
  - b. Process a monthly billing cycle by mailing bills within 5 working days of cutoff 98% of the time.
  - c. Processing refund requests within 10 working days 100% of the time.
  - d. Coordinate collection efforts with third party ambulance billing service company to ensure a 78% collection rate on ambulance bills.
9. Conduct departmental survey with a 90% satisfaction rate.

## **PURCHASING/SERVICE CENTER**

### **Statement of Purpose**

To ensure the timely procurement of quality goods and services as economically as possible within the guidelines of General Statutes and County Code. To provide timely, accurate, and courteous mail and courier services to County departments.

### **Outcomes**

1. Expedite the procurement of County goods and services and respond to departmental needs as economically and timely as possible by:
  - a. Continuing participation in cooperative purchasing alliances (U.S. Communities) and North Carolina State Contract.
  - b. Educating departments on what cooperative purchasing alliances and State Contract have to offer; utilize these services when it is cost and time effective.
  - c. Ensuring County formal projects and goods are obtained within the guidelines of General Statutes and County Code.
  - d. Reviewing formal bid requests (equipment and supplies totaling \$90,000 and over) establishing specifications, conducting formal bid openings and making recommendations to the Board of County Commissioners to the satisfaction of County departments.
  - e. Conducting departmental survey with a 90% satisfaction rate.
  - f. Assisting departments in obtaining informal quotes (for purchases of supplies and equipment less than \$90,000) are obtained effectively and at the best value.
  - g. Maintaining a list of vendors, review State Contract and cooperative purchasing contracts and solicit at least three quotes when feasible.
  - h. Maintaining a log of all informal quotes received, indicating the savings incurred.
2. Make County operations more environmentally friendly by encouraging County departments and contractors to purchase at least 10% recycled and other environmentally preferable products by:
  - a. Continuing to work with the Waste Reduction Coordinator/Educator to promote the use procuring recycled products; continue to encourage and promote procurement of recycled products.
  - b. Maintaining a log of all procurement of recycled products.
3. In order for our vendor base to better reflect the diversity of our County, strive to reach the County's Minority Outreach goal of 5% for informal and formal building construction projects by:

- a. Conducting a pre-bid conference for each formal construction bid and educating contractors. Work with minority-focused and small business groups that support minority business and small business inclusion in the solicitation of bids. Solicit bids from known minority businesses and contractors for applicable projects and services.
  - b. Maintaining a log of all procurement of goods, services and construction contracting with minority vendors and contractors.
- 4. Provide daily courier service between all departments, agencies, and the U.S. Postal Service in a timely, accurate and courteous manner by:
  - a. Ensuring all Purchasing staff is familiar with the postal equipment and mail route in the event the mail courier is absent. Maintain a regular schedule for the mail route; comply with special requests when feasible.
  - b. Conducting departmental survey with a 90% satisfaction rate.